



I. STATE / JURISDICTION / U.S. TERRITORY INFORMATION

Please indicate the state / jurisdiction / U.S. territory for which you are reporting:

State / Jurisdiction / U.S. Territory:	Louisiana
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II. TAX EXEMPTION LISTINGS

Please indicate which of the following tax exemptions your state / jurisdiction / U.S. territory provides to government customers with centrally billed accounts and/or individually billed accounts as described below. Please also use this section to provide a description of the applicable tax exemptions, pertinent statutes, regulations, court rulings, etc. that pertain to the type of tax exemption.

*Centrally Billed Accounts (CBAs) are charge card accounts paid directly by the government to the issuing bank.
Individually Billed Accounts (IBAs) are charge card accounts paid directly by the cardholder to the issuing bank, but cardholders are reimbursed by the government, as official government expenses.*

Louisiana will accept a centrally billed federal credit card as verification of exempt status with documentation as stated in Louisiana Revenue Ruling No. 07-008. Individually billed credit cards do not sufficiently document exempt status of transaction. A properly executed Louisiana exemption certificate will be accepted in lieu of a centrally billed federal credit card in certain transactions.

Individual State Tax Exemption Listing (Please place an "X" in the box are exempt from taxes)		Additional Information (Description, pertinent statutes, regulations, etc.)
Sales Tax	<input checked="" type="checkbox"/> Travel : Centrally Billed Accounts (CBAs) <input checked="" type="checkbox"/> Purchase: Centrally Billed Accounts (CBAs) <input checked="" type="checkbox"/> Fleet: Centrally Billed Accounts (CBAs)	Federal agency must be cardholder. Applies only to state taxes. For additional information, see <u>revenue ruling 07-008</u> .
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	
Lodging Tax	<input checked="" type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	Federal agency must be cardholder. Applies only to state taxes. For additional information, see <u>revenue ruling 07-008</u> .
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	
Hotel Occupancy Tax	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	This tax is administered by local taxing authorities.
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	This tax is administered by local taxing authorities.
Public Accommodation Tax	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	Not applicable.
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	Not applicable.
Tourism Tax	<input checked="" type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	Included in state sales tax rate. Federal agency must be cardholder. Applies only to state taxes. For additional information see <u>revenue ruling 07-008</u> .
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	
Fleet Tax	<input checked="" type="checkbox"/> Gasoline <input checked="" type="checkbox"/> Diesel Fuel <input checked="" type="checkbox"/> Alternative Fuel	Must be purchased by federal agency in lots of 6,000 gallons for off-road use. For additional information, see Louisiana Revised Statute 47:818.14(A)(1) and (2).
	<input checked="" type="checkbox"/> Maintenance	Federal agency must be cardholder. Applies only to state taxes. For additional information see <u>revenue ruling 07-008</u> .
Other Tax	<input type="checkbox"/> Other: please specify _____ <input type="checkbox"/> CBA <input type="checkbox"/> IBA	

III. TAX EXEMPTION FORMS

As indicated in GSA's letter, we request that the GSA SmartPay® 2 cards' design and structure suffice for tax exemption certification. If this is not possible, please indicate if your state / jurisdiction / U.S. territory requires government customers to complete any documentation in order to receive a tax exemption. Also, please indicate the website address for accessing any required forms; you may also provide the form via an email attachment.

Tax Exempt Documentation	Website Address or Hyperlink:
1 Copy of federal employee's written travel orders certifying that the government employer will reimburse the actual lodging expenses incurred	http://www.revenue.louisiana.gov/forms/taxforms/1376(1 09)F.pdf

	and employee ID card. Applies only to state taxes. May also use properly executed state exemption certificate (R-1376) and employee ID card.	
2	For purchases of tangible personal property, a properly completed LDR R-1356 can be used in absence of a centrally billed account card.	http://www.revenue.louisiana.gov/forms/taxforms/1356(7_07)F.pdf
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IV. TAX RECOVERY PROCEDURES

Please indicate the procedures that government customers should follow in the event that taxes are charged to official government transactions in error.

Tax Recovery Procedures:

In the event of tax charged in error, the federal agency billed should supply the vendor with a copy of their centrally billed account credit card or an executed Louisiana Department of Revenue (LDR) exemption form and request state tax be removed from the invoice.

V. CONTACT INFORMATION

Please indicate the point-of-contact for follow-up questions related to your tax exemption policies.

Last Name, First Name:	Parker, Peggy
Name of Agency:	Louisiana Department of Revenue
Office Address (Line 1):	P.O. Box 3193
Office Address (Line 2):	
City, State Zip:	Baton Rouge, LA 70821-3193
Phone Number:	225-219-2690
Fax Number:	225-219-2692
Email Address:	Peggy.Parker@la.gov
Web Address:	

Thank you for your assistance in this important matter!